

17-21-22 Annual revision -- Reporting changes in ownership to county assessors -- Use of geographic information systems or computer systems.

(1) The county recorder shall:

- (a) each year, prepare copies of ownership plats and descriptions, showing record owners at noon on January 1;
- (b) on or before January 30 of each year, transmit the copies to the county assessor;
- (c) report all changes in recorded ownership of real property made during the first seven months of each calendar year to the county assessor not later than August 15 of that year;
- (d) for the remainder of the calendar year, report the changes in the ownership of real property that are recorded in the county recorder's office each month on or before the 15th day of the month following the month in which the changes were recorded;
- (e) transmit the changes of ownership on appropriate forms that show the current owner's name and a full legal description of the property conveyed; and
- (f) where only a part of the grantor's property is conveyed, transmit an additional form showing a full legal description of the portion retained.

(2) Nothing in this chapter precludes the use of geographic information systems or computer systems by the recorder if the systems include all of the information required by this section.

Amended by Chapter 291, 2002 General Session